Please amend paragraph 0017, beginning on page 5 as follows:

Next, the structure shown in FIG. 2B, is placed in an oxidation environment to thermally grow a first silicon dioxide layer 42. It is noted that the thickness of the silicon dioxide layer 42 is dependent on the crystallographic plane in which the sidewall 18 of the silicon trench 16 is disposed. Here, however, the oxidation rate of the silicon is reduced on sidewalls 18 of the silicon substrate 12 having the silicon nitride layer 40. When the oxidation temperature is, for example, 750 to 1000 degrees Centigrade, the thickness of the silicon dioxide layer 42 on the vertical sidewalls 18 of the silicon trench in the <100> plane is half the thickness on the sidewalls of the silicon trench in the <110> plane. Further, if under such oxidation conditions, the silicon trench 16 sidewalls 18 were not covered with silicon nitride layer 40, growth of silicon dioxide layer to a thickness of 100 Angstroms on the sidewalls 18 in the <110> plane would yield a thickness of silicon dioxide layer of 50 Angstroms on the sidewalls in the <100> plane; however, if under the same oxidation conditions, the thin layer of silicon nitride were on the silicon sidewalls 18 of the trench, the thickness of the silicon dioxide over the sidewalls 18 in the <110> plane would be 50 Angstroms while the thickness of silicon dioxide over the sidewalls 18 in the <100> plane would be 25 Angstroms.

Please amend paragraph 0021, beginning on page ~~7~~ 6 as follows: CH 3/9/09

Next, the structure shown in FIG. 2D is subjected to a second thermal oxidation process to form, at a relatively high oxidation rate on silicon sidewalls 18 in the <100> plane and at a lower (i.e., one-half) oxidation rate, on the silicon sidewalls in the <110> planes because of the presence of the silicon nitride on such sidewalls 18. The resulting structure is shown in FIG. 2E.